

**REMARKS:**

**A. ELECTION IN RESPONSE TO RESTRICTION REQUIREMENT**

Applicant hereby elects without traverse to prosecute Group I, i.e., claims 1-13, and reserves the right to file one or more divisional and/or continuation applications directed to subject matter not covered by the elected claims.

Claims 1-13 are directed to a panel, i.e., the elected group.

Claims 14-19 are withdrawn.

**B. AMENDMENT OF THE ELECTED CLAIMS**

The current amendment revises claims 1 and 10. This amendment to claim 1 is made in response to the Examiner's citation of GB 2,243,805 (Beckett).

Beckett is not a flooring panel, and there is no teaching or suggesting in Beckett that the panel shown be used as such. Beckett has no structure for interlocking one panel to another similar panel, and there is no teaching or suggestion in Beckett to include such structure. There is no teaching in Beckett to remove material from one edge of the panel and treat an opposite edge in a different manner to create a visual effect based on abutting differently finished edges.

**Applicant is a Large Entity. Applicants believe that a one month extension of time fee (\$130.00) is required for submission of this Election and Amendment. You are hereby authorized to deduct the required amounts from our Deposit Account No. 02-0400 (Baker & McKenzie). When identifying such a withdrawal, please use the Attorney Docket Number BER-103.**

February 18, 2011

Respectfully,

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